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AI Energy Public Company Limited

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## **Manual for Corruption/Fraud Risk Management**

*- English Translate Version -*



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## **Manual for Corruption/Fraud Risk Management**

AI Energy Public Company Limited (“the Company”) is committed to conducting business with integrity, ethics, and transparency, adhering to social responsibility and the principles of good corporate governance and business ethics. Managing the risk of corruption is an integral part of enabling the Company to pursue its stated business objectives.

### **1. Objectives**

The purpose of creating the "Manual for Corruption/Fraud Risk Management" is to establish measures or activities to prevent, detect, and respond to the risk of corruption. It outlines practices to enable the Company's personnel to prevent, detect, and respond to corruption/fraud accurately and promptly. In cases of suspicion or discovery of actions related to corruption, it also defines the responsibilities of personnel in each position to prevent, detect, and respond to corruption clearly and in accordance with best practices.

### **2. Scope**

This manual applies to the Company's board of directors, independent directors, managements, and all employees, both within the Company and its subsidiaries. It also extends to agents, intermediaries, independent contractors, consultants, and other business-related entities (referred to as "Business Associates"). This manual is part of the Anti-Corruption Policy, approved by the managing director, which establishes measures to prevent, detect, and respond to corruption and can be used in conjunction with the "Good Corporate Governance and Business Ethics.

### **3. Non-Tolerance to Fraud and Corruption Policy**

The Company firmly upholds morality and ethics as fundamental principles in conducting business and will not tolerate any actions that may lead to corporate corruption, even if such actions benefit the Company. To ensure that personnel do not tolerate corporate corruption, every employee must understand and adhere to the Anti-Corruption Policy, the Manual for Corruption/Fraud Risk Management, the Good Corporate Governance and Business Ethics, and other Company policies strictly and without exceptions. The Company will investigate suspected corruption cases thoroughly and impartially, regardless of external



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factors such as job positions, length of service with the Company, or internal relationships within the Company of the accused parties. The Company will conduct investigations fairly, without bias.

Furthermore, the Company will impose the maximum disciplinary measures on those found guilty, and if an investigation reveals that employees were aware of corruption but failed to report it, they will also be subject to appropriate disciplinary actions, regardless of their positions as board members, managements, or employees of the Company. All individuals will be treated fairly and equally in disciplinary actions.

#### 4. Definitions

"**Corruption/Fraud**" refers to intentional actions to seek unjustifiable benefits, either legally or unlawfully, for oneself or others, or the misuse of authority obtained through duty for personal gain. This includes political support and assistance, providing assets in any form, such as proposals, contracts, commitments, claims, or receiving inappropriate monetary or material benefits. It also encompasses actions that are inconsistent with laws, regulations, announcements, codes of conduct, local customs, or commercial practices, as well as corruption in reporting, modifying various reports, whether financial, such as financial statements, financial records, or non-financial reports, to conceal inappropriate acquisitions or to gain personal benefits. This may lead to inaccuracies in the Company's financial statements, financial records, or other reports.

##### **Examples of actions considered as corruption/fraud include:**

- Dishonest or intentionally corrupt work practices
- Misuse of the Company's assets for personal and others' benefits
- Embezzlement or theft of the Company's assets
- Intentional distortion or concealment of information
- Intentionally providing inaccurate financial or non-financial information
- Disclosing confidential or proprietary information of the Company to external parties
- Using internal company information not disclosed to the public for personal gain
- Seeking, demanding, or accepting valuable items from business associates
- Offering valuable items to government officials, government agencies, or private entities to act inappropriately according to the law.



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In the event that Company personnel have suspicions that any activity beyond the aforementioned actions constitutes corruption, they are encouraged to seek advice and guidance from the following units (in order):

1. Direct supervisors/managers
2. **Human resources department**
3. Managing director
4. Internal audit / Risk management committee
5. Audit Committee

## **5. Roles and Responsibilities**

Personnel at all levels must adhere to the moral and ethical principles of the Company and actively support the Anti-Corruption Policy, including the Manual for Corruption/Fraud Risk Management. This manual may specify additional responsibilities for authorized individuals or certain departments, such as the board of directors, audit committee, managements, internal audit (external), or human resources department, to collaboratively manage the risk of corruption and fraud. Additional responsibilities are detailed in Annex A of this manual.

It is the responsibility of Company's personnel at all levels, from general employees to the board of directors, to understand and act in accordance with the anti-corruption policy and the manual for corruption/fraud risk management, without exceptions. Violating or failing to comply with these policies and manuals may lead to disciplinary actions and/or legal proceedings.

## **6. Corruption Prevention Measures**

Corruption prevention measures can help the Company reduce the risk of corruption. Therefore, assessing the risk of corruption, designing, and implementing appropriate internal controls to reduce the risk of corruption, and fostering awareness and values in resisting corruption and fraud among the Company's personnel are crucial factors in preventing corruption within the Company. The corruption prevention measures under this manual consist of 5 main activities, as follows:

### **6.1. Assessment, Monitoring, Review, and Analysis of Corruption Risk**

The assessment of corruption risk aims to proactively engage all departments in the Company to identify, assess, and review the organization's corruption risks. It also raises awareness of potential



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corruption risks and their impact on the organization's objectives and operations. It ensures that corruption risks are identified and managed promptly. However, each department's management must collaborate in providing information on corruption risks within their departments. The assessment should cover both internal and external risks, such as structural risks of the Company, risks related to the alternative energy business, palm oil business, and glycerin, as well as risks related to the business size.

**The corruption risk assessment involves 5 steps:**

1. Preparation to establish criteria for measuring impact and the likelihood of occurrence, including determining the organization's risk appetite.
2. Identifying corruption risks, main causes, and consequences, as well as analyzing severity and likelihood before considering existing internal control measures. The identified risks must include Company structure risks, alternative energy, edible oil, glycerine business risks, and legal entity risks under the Company and juristic persons having power over the Company, etc.
3. Evaluating the effectiveness and sufficiency of current internal control systems in managing identified corruption risks.
4. Formulating measures to reduce risks to an acceptable level if existing internal control measures are insufficient, considering the additional costs for risk management.
5. Identifying the benefits of risk management, operation costs, and the expected duration of risk control operations at acceptable level.

The board of directors designates the risk management committee as the advisor to the managements for assessing corruption risk, collecting assessment results, and maintaining the corruption risk registry. The committee is responsible for monitoring risk management progress, presenting to the executives committee, audit committee, and the board of directors.

Additionally, the specific units or committees are responsible for providing advice and collecting risk information only. Identifying and assessing risks and implementing measures to reduce or manage risks are direct responsibilities of management in each department. The risk management committee is responsible for assessing the sufficiency and effectiveness of the current internal control systems identified during risk assessments. If the internal controls within a unit owning the risk are considered inadequate or ineffective, the risk management committee can provide opinions and recommendations to the management to enhance internal control measures and reduce risks to an acceptable level.



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The Company shall assess, monitor, review, and measure corruption risks at least quarterly to identify increased risks or changes in risk levels within each quarter, which may result from various factors such as changes in operational processes, the use of new information technology systems, changes in roles and responsibilities of Company personnel, or emerging new corruption methods. If the Company begins to conduct an organization-wide risk assessment, management can consider conducting a corruption risk assessment simultaneously with the organization-wide risk assessment.

**There are 4 steps in the process of monitoring and evaluating corruption risk:**

1. Evaluate progress in implementing specified practices, which can reduce the risk to an acceptable level for the organization.
2. Identify obstacles encountered in implementing the specified practices (if any), along with methods to address these obstacles.
3. If the identified control measures still result in corruption risk, find new measures to further reduce the risk.
4. Identify the status of operations and set deadlines for completion.

**6.2. Policies Related to Anti-Corruption Policy**

The Company has policies, manuals, and measures to counter corruption, such as the anti-corruption policy, the complaint and whistleblowing policy, the manual for corruption/fraud risk management, the good corporate governance and business ethics, political support guidelines, charitable donation and support guidelines, and guidelines for receiving or giving gifts during various festivals. These documents aim to ensure that Company personnel understand the principles of ethics and good working practices, fostering awareness, conscience, and values in resisting corruption. Furthermore, policies, manuals, and related measures must be approved by the board of directors. The quality assurance (QA) department must review and update policies and manuals annually to ensure that corruption risks are managed, and operational and legal changes are appropriately covered in the policies. The Company must communicate and establish communication processes for policies, manuals, and related measures to be known by employees. Additionally, external parties must be well informed of these policies and measures. All personnel at every level have the responsibility to study and understand the content, as well as adhere to the policies, manuals, and other measures strictly.



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### 6.3. Communication and Training

Communication and training are essential components of anti-corruption measures to build knowledge, understanding, and awareness of the importance of adhering to policies and guidelines related to combating corporate and corruption. This includes measures to encourage participation in the organization's anti-corruption risk management, allowing employees to actively contribute to preventing and detecting corruption within the Company. Effective communication to stakeholders demonstrates the commitment to resisting corporate and corruption and transparency in the Company's operations. Therefore, the human resources department must provide annual on-the-job training to communicate the anti-corruption policy to the Company's personnels. For business partners, communication channels such as internal newsletters, notice boards, training sessions, or operational meetings should be established to provide information suitable for internal and external audiences.

The communication plan should cover training on the anti-corruption policy and measures during the orientation for new employees and continuous training for all Company employees annually. The training content should include anti-corruption measures, the company's expectations regarding compliance with these measures, reporting mechanisms, and penalties for non-compliance. This ensures that employees understand and have the skills to adhere to the anti-corruption policy, the **complaints and reporting of wrongdoings and misconduct Policy**, and manual for corruption/fraud risk management outlined in this document.

### 6.4. Employee and Business Associate Background Checks

Conducting background checks on employees and business associates is a crucial factor in making anti-corruption efforts effective. The Company entrusts the human resources department with the responsibility of conducting background checks on individuals before employment or promotion, and the purchasing department verifies the backgrounds of business associates before entering contracts or transactions. Background checks are carried out in accordance with relevant laws and with the consent of employees and business associates:

- Pre-employment background checks on individuals to verify qualifications, suitability, and experience of job applicants.



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- Background checks on employees before assigning them to key positions within the Company, such as the board of directors or managements, to examine qualifications, experience, financial credibility, personal references, or conflicts of interest that may arise from assuming a new position.
- Background checks on business associates, especially suppliers, contractors, and service providers to the Company, to verify reliability, financial status, reputation, and qualifications related to the products or services provided to the Company.

### 6.5. Internal Controls

Internal controls are collaborative work processes established by the Company's board of directors, managements, and all employees to ensure confidence that prescribed methods or work practices contribute to the Company's objectives. Internal controls serve as a fundamental tool for the Company to prevent corruption in the operations of all departments. Each department's management must design appropriate internal controls for processes within their responsibility to manage and reduce the shared risk of corruption to an acceptable level. Communication, understanding, and monitoring of employee operations within the departments are essential components of internal controls.

Each department must develop work procedures or processes in writing for each operation to allow managers to review and approve their implementation. Clear delineation of responsibilities in defining the tasks of employees at each stage ensures transparent, independent, and capable operations that help prevent or detect corruption risks. Documentation should be kept accessible to personnel involved and communicated to relevant personnel. Additionally, managers in each department should review work processes or operations at least annually or when significant changes affecting operations occur to ensure that the procedures align with good internal control principles and current practices. The risk management committee is responsible for evaluating the adequacy, appropriateness, efficiency, and effectiveness of the Company's internal controls, providing suggestions, and proposing corrective measures to improve/develop internal controls for effectiveness and efficiency. QA department must consult the results of checks with the risk management committee to understand and develop suitable and applicable improvements to internal controls, particularly those related to the risk of corruption. Quarterly reports on audit results should be submitted to the audit committee. The department manager is responsible for implementing recommendations and improvements from the guidelines suggested by the risk management committee.





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## 7. Operational Practices

Work instructions or standard operational procedures for managing specific situations to avoid conflicts of interest are divided into the following sub-sections:

### 7.1. Charitable Donations, Public Benefits, and Financial Support

The steps for charitable donations and providing financial support are as follows:

1. The applicant prepares a request memo, specifying the recipient's name or the recipient of support and the purpose of the donation or support, along with all supporting documents. It is then submitted for approval according to the authorization level, as follows:

Approval Authority	Approval Limit
Up to 10,000 Baht	Sourcing and Commercial Manager
10,001 to 100,000 Baht	Managing Director
100,001 Baht and above	Chairman of Executives Committee

2. **Sourcing and Commercial Manager** reviews the request memo to ensure that the donation or support aligns with the Company's practices for charitable donations and financial support. If the donation or support aligns with the Company's guidelines, approval is granted.
3. The applicant submits evidence of the charitable donation or financial support, such as thank-you letters from the receiving organization, picture, etc. to the **finance and accounting department**. This evidence is used to verify the donation or support and is stored for record-keeping.
4. The finance department verifies the evidence of charitable donations and financial support and maintains the information in the document file. If the evidence provided by the applicant is insufficient, the applicant is notified in writing to provide additional information or explanations. If it is proven that the charitable donation or financial support does not align with the Company's practices or is used as an excuse or channel for corruption, the Company will impose maximum penalties on the violator.
5. The finance department compiles a summary report of charitable donations and financial support for presentation to the executives committee every quarter.
6. The internal audit conducts an annual audit of the charitable donation and financial support processes to ensure their effectiveness, efficiency, and appropriate internal controls.

### 7.2. Giving or Receiving Gifts, Souvenirs, or Hospitality



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Giving gifts for welcoming, congratulations, and cultural festivals procedures:

1. The requester prepares a request record, specifying the receiving organizations, details of the purpose, quantity, and value (not exceeding 2,000 Baht per item). All supporting documents are attached and submitted for approval by the **Sourcing and Commercial Manager**.
2. **Sourcing and Commercial Manager** reviews the request record to ensure that the purpose of giving aligns with the Company's business operations and approves it if the request adheres to the Company's practices.
3. Upon receiving the requested gifts, the requester must sign the good receipt. If a purchase order (PO) is opened, and there is no good receipt, the requester must sign to confirm on the transferal of gifts photograph.
4. The requester submits evidence of the gift-giving, such as receipts or thank-you letters from the receiving organization or photograph, to the **human resources department** for disbursement and as documentation for gift-giving.
5. The **finance department** verifies the evidence of gift-giving, approves the disbursement, and maintains the information in the document file. If the evidence provided by the requester is insufficient, the requester is notified in writing to provide additional information or explanations. If it is proven that the gift-giving does not follow the Company's practices or is used as an excuse or channel for corruption, the Company will impose maximum penalties on the violator.
6. The internal audit conducts an annual audit of the gift-giving process to ensure its effectiveness, efficiency, and appropriate internal controls during cultural festivals or occasions.

Receiving gifts for welcoming, congratulations, and cultural festivals procedures:

Although the Company has a policy prohibiting the acceptance of gifts, souvenirs, or gratuities altogether, if employees, directors, or involved parties receive something from an individual or another company, the following actions should be taken:

1. When an individual or another company offers a gift, the employee must refuse it, stating that it is against the Company's policy.
2. If an employee is in a situation where refusal is not possible, the received item must be handed over to the Company receptionist; under HR department. The HR department will keep a



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record. The employee receiving the item must sign an acknowledgment form attached in Annex B.

3. The **Human Resources and Corporate Support Manager** will contact the respective trade partner to return the items. The method of distribution will be specified in Annex B. If the individuals or another company confirms that they do not want the items returned, the Company will donate them to a charitable organization.

### 7.3. Government Officials

The Company's business involves contacting various government agencies such as sub-district administrative organizations, the Department of Public Works, the Ministry of Industry, the Ministry of Energy, the Department of Internal Trade, the Board of Investment, and the Social Security Office, among others. This is done to request licenses, renew existing licenses, and for other purposes. Employees are required to adhere to the regulations and policies against corruption set by the Company while working with government officials. They should conduct themselves in a manner that avoids any risk of corporate corruption and damage to the Company's reputation during collaborative efforts with state officials. When employees need to travel with government officials, they must follow these guidelines:

1. Employees must neither give nor accept gifts, souvenirs, or hospitality from government officials under any circumstances.
2. If there is a need for travel outside the office to work with government officials, employees must request advance approval for expenses, but these should not exceed 5,000 Baht. This is to ensure that the hospitality adheres to the Company's practices and is not used as an excuse or channel for corruption.
3. Employees must provide financial documentation, such as tax invoices, to claim the prepaid expenses.
4. The finance **department** verifies the expense documentation and records approved expenditures before disbursing the funds to employees.

## 8. Anti-Corruption Detection Measures

While effective corruption prevention measures can reduce the likelihood of corruption, it is essential for the Company to establish anti-corruption detection measures to promptly identify and report any potentially corrupt activities. Therefore, the reporting and disclosure mechanism, along with reporting corruption incidents, plays a crucial role in detecting corruption. Additionally, to ensure the



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appropriateness, effectiveness, and efficiency of the anti-corruption detection measures, the internal auditor must annually review and assess the design and internal controls of these measures. The anti-corruption detection measures consist of 2 activities:

### **8.1. Reporting and Disclosure Mechanism**

The Company's board of directors mandates the establishment of a reliable and independent channel for reporting and disclosing corruption-related incidents. This includes providing everyone, whether employees or external individuals, the opportunity to report incidents without revealing their identity. There are preventive measures in place to protect the whistleblower from subsequent harm or threats, fostering confidence and security for employees reporting corruption incidents. Therefore, Company employees have the responsibility to report corruption incidents through the channels specified by the Company, who will penalize employees who have knowledge of or information about corrupt activities but fail to report them to the responsible individuals. The Company has designated channels for reporting incidents, both for Company employees and external individuals:

For Company Employees:

1. Comment box
2. Supervisor / manager of their department
3. **Quality assurance supervisor** or **human resources supervisor**
4. Comments or complaints via email to:
  - 4.1 “Executives Committee” to [aienergy@aienergy.co.th](mailto:aienergy@aienergy.co.th)
  - 4.2 “Audit Committee” to [ac@aienergy.co.th](mailto:ac@aienergy.co.th)
  - 4.3 “**Human Resources Supervisor**” to [hr@aienergy.co.th](mailto:hr@aienergy.co.th)

For External Individuals:

1. Company website [www.aienergy.co.th](http://www.aienergy.co.th)
2. Comments or complaints via email to:
  - 2.1 “Executives Committee” to [aienergy@aienergy.co.th](mailto:aienergy@aienergy.co.th)
  - 2.2 “Audit Committee” to [ac@aienergy.co.th](mailto:ac@aienergy.co.th)
3. Postal mail to:

55/2 Moo 8 Sethakit 1 Rd., Khlong Maduea, Krathum Baen, Samut Sakhon, 74110



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The responsible managers must review and improve the incident reporting and disclosure processes regularly. Furthermore, they should communicate information about reported incidents to Company employees and relevant business stakeholders. In cases where the Company establishes additional reporting channels, the responsible parties must develop reporting and notification procedures and continually review and update these procedures. Annual training for employees covering reporting procedures, confidentiality protection, ethical practices, and other relevant policies is mandatory.

## **8.2. Reporting Corruption Incidents**

When a corruption incident is reported, the risk management committee's working group is responsible for collecting information from the incident reports and other related information, such as the number of reported corruption incidents, summaries of events, and the status of case investigations within the Company (investigation status, decision summaries on penalties, and statistical information on corruption incidents). This information is then reported to the executives committee monthly and to the audit committee and the board of directors quarterly. In cases where reported incidents are severe and require immediate correction, the risk management committee's working group must report the corruption incidents to the board of directors, audit committee, and relevant personnel. All information in the report must be kept confidential, and the department manager must report directly to the designated authority. Sharing information with unrelated departments, personnel, or external parties is strictly prohibited.

## **9. Measures in Response to Corruption Incidents**

The Company has established measures to respond to corruption incidents to rectify and mitigate the impact of corruption, as well as to prevent similar incidents from recurring. The measures include internal investigation, disciplinary actions, remediation, and disclosure of information.

### **9.1. Investigation**

Upon the occurrence of a corruption incident, the department manager is assigned the responsibility of assessing the reported information and is empowered to approve the initiation of an investigation once there is sufficient and credible information. The **human resources department** appoints an investigation committee, consisting of representatives from the **human resources department** and the accused party's department supervisor/manager, to conduct the investigation following SOP-AIE-PN-009.



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If the Company lacks resources or deems it appropriate, it may engage external experts to conduct the investigation on its behalf.

Throughout the investigation process, the investigation committee must operate with fairness and confidentiality, refraining from disclosing information to unrelated parties. Progress reports or investigation results must be regularly communicated to the quality assurance department manager for monthly reporting to the Company's management. In cases where the investigation committee identifies obstacles in the corrective actions that may adversely affect the Company, the investigation committee must report to the board of directors or the audit committee for immediately. Additionally, the investigation committee must record the investigation in the 'Investigation Record' and maintain both physical and electronic evidence for a minimum of 3 years or until the expiration of the legal statute of limitations. The investigation committee must undergo regular training at least once a year to ensure a comprehensive understanding of the investigation process and possess the necessary skills to conduct fair and just investigations. Furthermore, Company employees must cooperate with the investigation committee, supporting their efforts in data provision and task execution.

## 9.2. Penalties and Remedies

The Company's firm and decisive penalties illustrate its stance against corruption for both employees and stakeholders. Simultaneously, addressing the impact of corruption is crucial, and the Company must take immediate action to demonstrate its commitment to resolving corruption issues.

9.2.1. **Penalties:** Upon the completion of an investigation that confirms the occurrence of corruption, the investigation committee is tasked with presenting the facts and evidence to the authorized personnel for consideration of penalties consistent with the Company's policies and relevant laws. This must be done fairly and transparently, regardless of the individual's position within the Company.

9.2.2. **Remedies:** After the investigation concludes, the managements must collaboratively consider remedies measures arising from the corruption incident, such as correcting or amending Company's policies, internal control systems, operational procedures, initiating criminal and/or civil legal proceedings, expanding the scope of the investigation to examine potential related corruption in other areas, and proposing a timeframe for implementation. These proposals require approval from the managing director.



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### 9.3. Disclosure of Information

The Company designates managerial and assigned personnel as authorized individuals responsible for disclosing key information about corruption to external oversight agencies. The decision to disclose information related to each corruption incident, including the disclosure of discovered complaints or the number of affiliated companies and trading partners that have acknowledged the anti-corruption policy, depends on the discretion of the managing director. However, the Company strictly prohibits individuals without authority or assignment from the managing director from disclosing corruption-related information to other individuals within the Company, the mass media, or any external organizations. Additionally, the Company reserves the right to penalize those who violate this policy without exceptions.

### 10. Reference Documents and Operational Authority

The principles or operational procedures outlined in this manual may refer to existing Company documents. In such cases, the workflow and responsibilities should adhere to the referenced documents to ensure consistent standards operational procedures. If Company personnel have any concerns about the operations, guidance can be sought from the **human resources department**.

### 11. Review and Update the Manual

The risk management committee oversees the manual for corruption/fraud risk management, which undergoes regular reviews and updates. These revisions occur annually or when significant changes impacting the management of corruption risk arise. This ensures that the manual aligns with the Company's practices, complies with relevant regulations, and laws, and reflects any changes in the anti-corruption policy or the policy for complaints and reporting of wrongdoing and misconduct, as approved by the Company's board of directors. Additionally, general communication regarding the updated manual is disseminated throughout the Company.

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Miss Pimwan Thareratanavibool

Managing Director



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## Annex





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## **Annex A - Roles and Responsibilities Related to Anti-Corruption Risk Management**

The Company assigns additional roles and responsibilities to personnel involved in anti-corruption risk management. This annex helps delineate examples of job responsibilities for personnel at each level.

### 1. Board of Directors:

The board of directors is responsible for overall control and supervision of anti-corruption risk management. Their primary duties include:

- Leading in demonstrating the commitment to resisting fraud and corruption to standpoint employees, stakeholders, and the public acknowledgements.
- Reviewing and approving policies or manual related to corruption risk management, anti-corruption, business ethics, and anti-corruption measures.
- Assigning and delegating responsibilities for managing anti-corruption risks, including related processes such as reporting, investigations, risk assessments, to experienced, knowledgeable, and qualified managers.
- Overseeing compliance with policies or measures related to corruption risk management and anti-corruption and monitoring operations to ensure that managers have adequate resources for managing corruption risks.
- Making decisions in various processes when incidents of corruption occur or are reported.
- Disclosing information to external auditors to inform them of the board's role in managing corruption risks.
- Adhering to policies or measures related to corruption risk management and anti-corruption.

### 2. Audit Committee:

The audit committee is responsible for evaluating the adequacy and suitability of the corruption risk management policy and the system used to manage and mitigate risks. Their main duties include:

- Controlling and overseeing the overall picture of corruption risk management within the Company and considering proposals or activities presented by the internal auditor for approval to proceed.
- Reviewing the internal audit plan to ensure coverage of the internal controls of the anti-corruption measures, as well as the risks of corrupt practices in other operations.



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- Receiving reports on corruption, such as regular reports to provide detailed information on corruption risk management, general corruption reports, urgent reports on serious corruption, investigation results, and penalties.
- Supervising to ensure that the reporting and investigation processes are independent and appropriate, especially when the accused holds a managerial position.
- Consulting with the external auditors in the event of a significant corruption incident within the Company

### 3. Risk Management Committee:

The risk management committee is a management-level committee with the overall responsibility for overseeing risk management in the Company. The committee's responsibilities related to corruption risk management include:

- Establishing and reviewing policies, guidelines, and the scope of risk management to cover corruption.
- Ensuring quarterly assessment, analysis, monitoring, and review of corruption risks, with experienced and qualified personnel in accordance with the risk management committee's charter.
- Opinion on risks that may arise from business operations and internal control systems, including recommending control measures, mitigations, or reductions in impact. Developing the organization's risk management system, including continuous improvement and alignment with risk policies.
- Reporting the results of corruption risk management, including various corruption reports, to the executives committee, the board of directors, and audit committee at least quarterly.

### 4. Managements:

The Company's management is responsible for designing and implementing plans, processes, and internal controls for managing corruption risks to prevent, detect, and respond to the organization's corruption risks. Their duties include:

- Advocating and fostering values in resisting corporate-wide corruption.
- Establishing processes/guidelines and internal controls within the responsible operational areas for preventing corruption.



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- Delegating oversight responsibilities for the corporate corruption risk management policy to knowledgeable and experienced personnel, ensuring sufficient time for assigned employees to perform their duties.
- Aiding in preventing and investigating suspicious activities, such as conducting background checks on business partners to verify financial credibility and prevent potential risks.
- Reporting results of corruption risk management to the risk management committee.

#### 5. Internal Auditor

The internal auditor is an independent and central unit responsible for auditing, assessing the status of corruption risks, and internal controls of the corporate anti-corruption measures. Their main duties include:

- Auditing policies, procedures, and management processes for managing corruption risks to ensure completeness and effectiveness.
- Assessing the internal controls of each process to cover corruption risks and, if abnormalities are detected, presuming whether the events resulted from corruption.
- Providing support to the investigation committee by offering advice and sharing information.

#### 6. Human Resources Department:

The responsibilities of the human resources department in managing corruption risks are as follows:

- Developing guidelines and communication channels to instill awareness among Company employees regarding ethics, corruption risk management, and anti-corruption measures. This includes organizing training sessions to enhance employees' knowledge and capabilities to sufficiently prevent corruption in their daily work.
- Conducting background checks on qualifications, reliability, and work history, especially for key positions, before employment contracts are signed to ensure that individuals have no integrity issues in their job performance.
- Incorporating anti-corruption conditions and regulations into employment contracts.
- Including corruption risk management as part of the performance evaluation index for managements.



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- Including ethics and anti-corruption measures as part of the performance evaluation index for employees.
- Conducting exit interviews that cover concerns about corruption within the Company or any ethical concerns or issues experienced during employment.

#### 7. Company Employees:

Employees of the Company have a duty to report incidents of corruption or potential corruption to those in authority. They have the following detailed responsibilities:

- Familiarizing themselves with policies or guidelines related to corruption risk management, the Company's code of ethics, political contributions, charitable donations, sponsorships, gifts, hospitality expenses, **hiring of government officials, facilitation payments, and interference with benefits.**
- Clearly communicating policies or guidelines related to corruption risk management, the Company's code of ethics, political contributions, charitable donations, sponsorships, gifts, hospitality expenses, **hiring of government officials, facilitation payments, and interference with benefits** to relevant business stakeholders.
- Understanding their roles and responsibilities in managing their own corruption risk and fulfilling their designated duties.
- Reporting abnormalities, inappropriate behaviors, or events suspected of being corrupt through the Company's specified reporting channels.
- Cooperating by providing information to the investigation committee or when requested to assist in the investigation process.
- Identifying various risk factors and promptly presenting relevant issues related to risks to the department head.

